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PART IV

Legislative Measures and Rules thereunder

NOTIFICATIONS.

No. 2401—W. 10-44-18, dated Bangalore the 11th April 1945.

In exercise of the powers conferred by section 2 of the Defence of India Act, 1939, (XXXV of 1939), as applied to Mysore, the Government of His Highness the Maharaja are pleased to direct that the following further amendment shall be made to the Defence of India Rules, in force in Mysore, namely :—

In clause (*d*) of sub-rule (2) of rule 46 of the said Rules, after the words "public safety" the words "or the maintaining of supplies and services essential to the life of the community" shall be inserted.

V. VEDAVYASACHARYA, *Chief Secy.*

C. 975—Co. 33-44-58, dated Bangalore the 6—12th April 1945.

In exercise of the powers conferred by clause (*c*) of sub-section (1) of Section 3 of the Hoarding and Profiteering Prevention Act of 1944 (Act No. XXII of 1944), the Government of His Highness the Maharaja are pleased to fix as follows the maximum prices which may be charged by a dealer or producer in respect of indigenous boot polishes :—

Brand	Size	Manufacturer's issue price per gross	Wholesaler's issue price per gross	Retailer's issue price per unit
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Phillip Star ...	1 oz.	56 2 0	64 8 0	0 8 6
	½ ,,	32 4 0	37 0 0	0 5 0
Duck ...	1 ,,	59 6 0	68 5 0	0 9 0
	½ ,,	37 15 0	43 10 0	0 6 0
Divco ...	1 ,,	57 12 0	66 6 0	0 8 9
Beam ...	1¼ ,,	58 9 0	67 6 0	0 9 0
Britto ...	½ ,,	23 2 0	26 9 0	0 3 6
Bewin ...	½ ,,	24 12 0	28 8 0	0 3 9
Kwik Shine ...	1 ,,	54 8 0	62 10 0	0 8 3
Hygloss ...	½ ,,	22 4 0	25 9 0	0 3 6
Tej ...	1¼ ,,	...	49 8 0	0 6 0
	½ ,,	...	20 4 0	0 2 6

Note.—Wholesale prices are f. o. r. retailers destination; retailer's prices are exclusive of octroi, terminal tax, or custom duty if any, levied at different stations.

No. C. 977—Co. 33-44-56, dated Bangalore the 12th April 1945.

In exercise of the powers conferred by clause (*c*) of sub-section (1) of Section 3 of the Hoarding and Profiteering Prevention Act of 1944 (Act XXII of 1944), the Government of His Highness the Maharaja are pleased to make the following amendment to their Notifications Nos. C. 324-5—E. C. 1, dated 28th October 1944 and C. 678—C. O. 33-44-15, dated 16th January 1945, namely :—

Sl. No.	Item No.	Importer's issue price per dozen	Port wholesaler's issue price per dozen	Port retailer's issue price per unit.	Up country wholesaler's issue price per dozen.	Up country retailer's issue price per unit
	PART I.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a
1	For item 5 (small size) substitute 5 (Larola Lotion small) ...	18 3	20 0	2 0	21 4	2 2
2	For item 30 (large size) 30 large size ...	13 14	15 4	1 9	16 4	1 10
3	For item 36, 36-A large size ...	19 0	21 0	2 2	22 4	2 4
	36-B small size ...	9 10	10 10	1 1	11 4	1 2
4	For item 55, 55-A large size ...	18 0	20 0	2 0	21 0	2 2
	55-B small size ...	10 12	12 0	1 3	12 10	1 4
5	For item 58, 58-A double size ...	17 9	19 8	1 15	20 8	2 1
	58-B large size ...	10 14	12 0	1 3	12 10	1 4
6	For item 81, 81 large size ...	10 5	11 6	1 2	12 1	1 3
7	For item 89 (adult) 89 adult ...	9 11	10 12	1 10	11 4	1 2
8	For item 62, substitute "62 Phillips Milk of Magnesia Tooth Paste (U. S. A and South) Africa large size.	16 8	18 0	1 14	19 4	2 0
9	For item 63 substitute "63 Phillips Milk of Magnesia Tooth Paste (U. S. A. and South Africa) medium size.	8 4	9 0	0 15	9 12	1 0
10	For item 34 (regular size) substitute "34 regular size".	11 14	13 1	1 7	13 13	1 8
11	In the items 92 and 93 *for the words* "Fina Nylon Tooth brush" and "Fina Masso Tooth Brush" the words "Prophylactic Nylon Tooth Brush" and "Prophylactic Masso Tooth Brush" *shall be substituted* respectively.					
	In Part II of the Notification for the entries relating to Brylshave and Brylfoam (item Nos. 22 and 23), the following shall be substituted:—					
12	Brylshave standard size.					
	Size standard ...	13 12	...	1 8	...	9
	Brylfoam standard ...	11 4	...	1 3	...	1 4

No. C. 982—Co. 56-44-2, dated Bangalore, 14th April 1945.

In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, as applied to Mysore, the Government of His Highness the Maharaja are pleased to direct that the following further amendments shall be made in the Cotton Cloth and Yarn (Control) Order, 1943, namely,—

In the said Order,—

(1) After sub-clause (2) of clause 6, the following shall be inserted, namely,—

"(2A) No person acting as a commission agent in respect of a sale of cloth or yarn shall receive a commission which exceeds 1/2 per cent of the maximum price of the cloth or yarn the subject matter of such sale."

(2) Sub-clauses (3) and (4) of clause 6 shall be deleted.

(3) For clause 7, the following shall be substituted :—

"7 (1) Where the Textile Commissioner has specified under clause 4 the markings to be made and the time and manner of making them in respect of any class or specification of cloth or yarn—

(*a*) the manufacturer of, or as the case may be the dealer in, such cloth or yarn shall cause the markings to be made thereon at the time and in the manner specified by the Textile Commissioner;

(*b*) no person other than such manufacturer or dealer shall cause the markings to be made on any such cloth or yarn;

(*c*) no person other than the manufacturer thereof shall have in his possession or under his control any such cloth or yarn which is not so marked, unless it be for *bonafide* personal requirements;

(*d*) no person shall alter or deface or cause or permit to be altered or defaced the markings made on any such cloth or yarn held by him otherwise than for his *bonafide* personal requirements;

(*e*) no person shall make on any cloth or yarn any other markings resembling the prescribed markings in a manner calculated to mislead;

(*f*) no person shall have in his possession or under his control otherwise than for his *bonafide* personal requirements any cloth or yarn the markings whereon are altered or defaced or are of the character specified in paragraph (*e*).

(2) No manufacturer shall sell or deliver any cloth or yarn of which the maximum prices have not been specified by the Textile Commissioner under clause 4:

Provided that a manufacturer who has applied to the Textile Commissioner for the fixation of the price of such cloth or yarn may, before the price thereof are notified deliver any such cloth or yarn marked with prices provisionally sanctioned by the appropriate member of the Industry's Committee of the Board constituted by the Government of India, under that Government's Cotton Cloth and Yarn (Control) Order, 1943, and in relation to the cloth or yarn so delivered, the prices marked shall be deemed to have been fixed under this Order.

Explanation.—Nothing in this sub-clause applies to a manufacturer who does not manufacture any yarn and who had in his possession or under his control not more than 24 power looms on the 1st January 1944, or to any person engaged solely in any process ancillary to the production of cloth or yarn.

E. V. GANAPATI IYER, *Civil Supplies Secy.*

No. Fl. 4455—G. F. 214-44-2, dated Bangalore, the 17th April 1945.

In exercise of the powers conferred by Sections 5-A and 6 of the Mysore Duty on Gold Act, 1940, the Government of His Highness the Maharaja are pleased to make the following Rules for the refund of duty :—

1. These Rules may be called "The Mysore Duty on Gold Refund Rules, 1945".

2. In these Rules unless there is anything repugnant in the subject or context. "Accounting period" means a period of twelve consecutive months beginning on the first day of January or any other period which may be notified by the Government for this purpose; and expressions defined in the Act shall carry the same meaning when used in these Rules.

3. An owner of a gold works seeking relief under Section 5-A in respect of an accounting period shall submit, not later than four months of the expiry of such period, an application in writing to the Government with such particulars of the operation of the works and the financial results thereof as may be required in support of the application.

4. The Government may directly deal with the application or may refer it for opinion to a reviewing committee constituted in such manner as it may deem suitable and pass orders after considering such opinion.

5. Before recommending or sanctioning relief, as the case may be, the reviewing committee and the Government, respectively, shall satisfy themselves that during the accounting period,—

(*a*) the working costs have been reasonable,

(*b*) the tonnage of ore milled and development footage and expenditure have been adequate, and

(*c*) that the average assay value of ore has been kept as low as possible.

6. A registered company to whom relief is granted under these rules, shall undertake that the dividend declared for the relative accounting period shall not exceed 10 per cent of the paid-up share capital of the Company or such higher percentage as may for special reasons be approved by Government for such accounting period.

7. The relief that may be given under these rules in respect of a gold works shall not exceed a figure which, after deduction of royalty and income-tax payable in Mysore on that figure, would amount to 50 per cent of the gold duty payable for the relative accounting period by the owner of such works.

8. Refund of duty may be made to the owner of a gold works monthly or at such periodical intervals as may be considered suitable on a provisional basis, subject to final adjustment at the end of the year. Should the amount of relief finally determined fall short of the total of the provisional monthly payments during an accounting period, the amount so over-paid shall be reimbursed to Government and the provisions of Sections 5 and 6 shall apply *mutatis mutandis* to the repayment or recovery of such amount.

B. S. RAGHAVENDRA RAO, *Financial Secy.*

No. S.-R. 3912—Ex. 51-44.13, dated Bangalore, 14—16th April 1945.

Under Section 29 of the Mysore Excise Act, the Government of His Highness the Maharaja of Mysore are pleased to prescribe the following rules for the working of Breweries in the State.

1. *Definitions.*—In these rules—

(*a*) "Excise Commissioner" means the Excise Commissioner in Mysore.

(*b*) "Deputy Commissioner" means the Deputy Commissioner of the District in which the Brewery is situated.

(*c*) "Inspecting Officer" means an officer not below the rank of an Excise Assistant Inspector duly appointed to control, supervise, inspect the operations of the Brewery and the storage and issue of Beer therefrom.

(*d*) "Laboratory" means the Laboratory of the Chemical Examiner to Government of Mysore.

2. *Application for License.*—Any person desirous of obtaining a license for a brewery shall apply to the Excise Commissioner. The application shall be accompanied with a Treasury Challan for Rs. 15 and a full description (hereunder called an *entry*) of his premises and utensils, in which the purpose of, and the distinguishing marks on, each room, place and vessel shall be clearly specified. The entry shall be checked by either the Deputy Commissioner or some other Officer duly authorised by him in this behalf, who will certify to the fact if he finds it correct and forward it to the Excise Commissioner, who if satisfied that the starting of the brewery in question may be

permitted and if necessary, will, with the previous sanction of Government issue a license.

3. *Grant of License.*—Licenses shall be in such form and for such period as the Excise Commissioner may from time to time prescribe, and may be renewed. Each application for renewal shall be made to the Deputy Commissioner at least one month before the expiration of the license and shall be accompanied by a Treasury receipt for Rs. 15. A copy of the entry shall also be filed unless there has been no change in either the building or the plant since the issue of a previous license, in which case it will suffice if the "Inspecting Officer" endorses that fact upon the application. The Deputy Commissioner will forward the application with its enclosures to the Excise Commissioner, who, if he sees no reason to the contrary will renew the license.

4. *Control.*—The "Inspecting Officer" will take an account of all the operations in the Brewery and it shall be competent for him or for any other officer authorised to inspect Breweries, to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

5. *Vessels in Brewery.*—All mash-tuns, coppers, coolers fermenting and racking or settling vessels shall be so placed and fixed, and underbacks so placed as to admit of the contents being accurately gauged or measured. Before being taken into use all such vessels shall be gauged by the "Inspecting Officer" or by such other officer as may be deputed by the Deputy Commissioner for the purpose, under the rules in force for gauging such vessels and tables shall be constructed for showing the total capacity of each vessel in imperial gallons (in the case of mash-tuns, in imperial bushels) and in the case of mash-tuns, fermenting, racking or settling vessels, its capacity for each tenth of an inch in depth. In the case of underbacks, coppers and cooler dimension tables only need be constructed. These tables before being taken into use, shall be certified by the brewer or his accredited agent to be correct.

6. *Name of each Room or Vessel to be Distinctly Marked.*—The name or an abbreviation thereof of each room or vessel shall be conspicuously painted thereon, and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

7. *Alterations, Repairs, etc.*—No repairs shall be executed or additions or alterations made to either buildings or plant and no addition or alteration shall be made in the position or capacity of any gauged vessel without the sanction in writing of the Deputy Commissioner. Before any vessel so altered can be again taken into use, it shall be regauged and new tables shall be constructed, if necessary. Such regauging shall be effected by the Inspecting Officer and such other officer as the Deputy Commissioner may direct. No addition either to the buildings or to the plant shall be

made without the previous sanction of the Deputy Commissioner, and on completion of the existing entry must be withdrawn and a fresh one made.

8. *Storage of Beer in casks.*—Where Beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have, marked on both heads, its number and capacity which shall be entered in a register to be kept by the brewer in a form prescribed by the Excise Commissioner, and also the number of the brew in which the beer was manufactured. Any cask removed for repair or re-coopering shall be regauged before being taken into use again and, if the capacity has been affected, a new entry shall be made in the cask register. The number of the brew shall also be painted on both heads of casks in which beer is issued from the brewery.

9. *Gauging Roads, etc.*—The Inspecting Officer will be provided by the Department with proper gauging rods and a standard Saccharometer and Thermometer. If the brewer questions the correctness of the Instruments or the results obtained by the Officer, he must put in a written protest immediately. This will be forwarded with his remarks by the Officer to his Official superior who after due enquiry, will report the matter for the orders of the Deputy Commissioner.

10. *Brewing Book.*—Each licensed Brewer shall keep, in some part of the Brewery which has been approved by the Inspecting Officer, a brewing book in such form as the Excise Commissioner may prescribe. This book, which is the property of Government, will be supplied to him at the beginning of each quarter and shall be taken up at the end of each quarter by the Inspecting Officer; and it shall be accessible by day or night to all Officers authorized to inspect the brewery. In this Book, the brewer, or some responsible person employed by him, whose name has been approved by the Deputy Commissioner shall correctly enter the particulars of each brewing. The book shall not be in any way defaced or mutilated and the loss of it will entail immediate suspension of the brewer's license, and if, on enquiry, the explanation of the brewer is unsatisfactory, his license may be cancelled.

11. *Brewing Book-Maintenance.*—The brewer shall enter in the proper columns, at least 24 hours before beginning to mash malt or grain or to dissolve sugar, the day and hour of brewing and in the 'Remarks' column the consecutive number of the brew and the word 'Indian' or 'English', as the case may be with the date and hour of making entry, and at least six hours before the time entered for mashing or dissolving, he shall enter separately in the proper columns the quantities of malt or unmalted corn, sugar or glucose and of hops or hop-substitutes to be used and the hour when all the worts will be drawn off the grains in the mash-tun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the

number and description of the vessel or vessels in which they have been collected and the date and hour of the entry. Such entry shall be made within one hour after the collection has been completed, or if the worts be not collected before 6 P. M., the entry shall be made before 8 A. M. next morning. If fermentation has started before the requisite entry has been made, the brewer shall enter the true original gravity of the wort. Each entry shall be initialled by the brewer or his agent.

12. *Brewing.*—Beer shall be brewed from good materials and its quality shall be such as to satisfy the Excise Commissioner. Wort shall not be brewed of a higher gravity than 1073°. Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other materials approved by the Excise Commissioner. Beer, in beer stores, must not be diluted and any beer found in store which has been either diluted or in any way adulterated will be liable to forfeiture. The forfeiture of the beer will not relieve the brewer from the penalty of fine or cancellation of license prescribed under rule 23.

13. *Hypothecating Buildings etc.*—Every brewer shall execute an agreement binding him for himself, his heirs, legal representatives and assigns to observe the conditions of the license and hypothecating the brewery buildings, machinery, apparatus together with the stock of beer etc., as security for the payment of all sums which may become due to Government, by way of duty, rents, penalties, fines or other payments due under the provisions of his license. In the case of neglect or refusal to execute agreement as aforesaid within ten days of the date on which the approval of an application for a license shall have been communicated, such approval may be withdrawn and the fee already paid may be forfeited. In lieu of executing the hypothecation deed the brewer may deposit Government Promissory Notes endorsed to the Deputy Commissioner for such value as the Excise Commissioner may direct.

14. *Surveys.*—Officers surveying breweries shall make a complete survey of the whole of the brewery plant on every day on which they visit the brewery, showing, in the proper columns in a survey book, the form of which will be prescribed by the Excise Commissioner, the condition of each vessel and the Dip and gravity of each vessel containing fermenting wort unless such wort shall be fining, when, except in case of suspecion of fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be made in a similar book, and will be left at the brewery for the information of the brewer.

15. *Stock Book.*—Each brewer shall keep a stock account in such form as may be prescribed by the Excise Commissioner in which he shall daily enter the net quantity of beer brewed by him, the quantity, if any, returned and brought into stock after varification by the Officers authorized to inspect breweries and the total quantity issued. Each issue to any place within the Mysore State shall be

accompanied by a permit issued by the Inspecting Officer, the counterfoil of which shall be retained in the permit book. Permits shall be consecutively numbered and before any permit book is taken into use it shall be examined by the Inspecting Officer who will certify as to its correctness. The Inspecting Officer is not allowed to issue permits for consignments of Beer to be exported to places outside the State. Applications for permits for export should be made to the Excise Commissioner, who, if he sees no reason to the contrary, will grant a permit and send a letter of advice to the Officer-in-charge of the brewery. The permit must accompany the consignment. All such letters of advice and the counterfoils of permit issued by the Inspecting Officer must be retained for at least a year. The stock book will be checked at least once in each week by the Inspecting Officer; the quantities of beer brewed entered in it being compared with the entries in his survey book and the quantities of returned beer being compared with the statement of verification by the officer and the issues with the counterfoils of permits issued and with the letters of advice from the Excise Commissioner, if any.

16. *Corrections, etc., in accounts.*—No entry in any of the books kept by a brewer under these Rules shall be *erased* or *overwritten.* Should it be necessary to correct any entry, a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialled by the person making it at the time and by the Inspecting Officer in his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in the case of errors which cannot be so classed, the explanation of the brewer should be obtained and submitted to the Deputy Commissioner with the remarks of the Inspecting Officer. A mashing or sugar dissolving entry may be cancelled, if the brewer does not wish to act upon it, by writing the word " cancelled," across the columns devoted to materials in the brewing book. But if these columns have already been filled in, the figures must not be erased or crossed out and the word must be written in other blank spaces. In such cases, a written explanation should be obtained from the brewer and submitted to the Deputy Commissioner with the Inspecting Officer's remarks.

17. *Samples.*—Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the Inspecting Officer, or any other officer authorized to inspect Breweries. Samples of wort during fermentation shall be taken by the Inspecting Officer, at least once in each quarter, in accordance with such instructions as the Excise Commissioner may issue and shall be forwarded to the Laboratory for analysis. On any other occasion on which samples are taken either of wort or of beer, the officer taking them will submit a special report to the Deputy Commissioner explaining the reasons for sampling and the nature of the analysis required. Samples of brewing material will be taken only if called for by the Excise

Commissioner. When, however, there is a large discrepancy between the quantity of malt or unmalted corn entered in the brewing book and that of the grains in the mash-tun, a sample of the grains should be taken and at once sent for analysis with a report giving a copy of the entry in the brewing book, the dip of the grains in the mash-tun, the quantity represented by the dip and the percentage of increase or decrease. On this report and after examination of the samples, the Excise Commissioner will pass such orders as he thinks fit.

18. *Stock-taking.*—The stock of beer in every brewery will be taken at least twice in each year by the Inspecting Officer or such other officer as the Deputy Commissioner may direct. Stock shall only be taken at other times by the Inspecting Officer or any other officer, if there is any suspicion of fraudulent practices. On all occasions, the results will be immediately reported to the Deputy Commissioner and in the latter case to the Excise Commissioner through the Deputy Commissioner with the reasons for taking stock. The explanation of the brewer for any excess or deficiency exceeding one per cent found in stock should be obtained before the report is submitted. The Excise Commissioner will pass orders whether any, and, if so, how much duty shall be claimed in regard to such excess or deficiency.

19. *The Charging and Collection of Duty.*—The duty on all beer issued from the brewery for purposes of consumption within the State shall be paid at such rate as may be prescribed from time to time into the local Government Treasury and the relative chellan produced before issue of the necessary permits by the Inspecting Officer, who shall, at the end of each month, submit to the Deputy Commissioner, a statement showing the quantities of beer issued during the month and the amount of duty collected thereon. The issues of beer for export will be governed by separate rules prescribed by the Excise Commissioner.

20. *Refund when and how made.*—If it is found subsequently that the brewer has paid any amount in excess of that which is due for the relative quantity of beer issued, the brewer may claim refund of the excess paid and if on verification his claim is found to be correct the amount shall be refunded to him or adjusted to the duty on any subsequent issues, the relevant entries being made under the initials of the Inspecting Officer in the permit towards which the adjustment is effected.

21. *Quarters.*—The brewer shall, if required to do so, by the Excise Commissioner, provide quarters for the Inspecting Officer and subordinate staff to the satisfaction of the Deputy Commissioner, at a reasonable rate of rent. The brewer shall be bound to keep the quarters and their appurtenances in proper repair and not to interrupt or annoy any officer residing therein, in his use or enjoyment thereof. In case any question should arise as to whether the rent demanded by the owner of such quarters is just and reasonable, taking into consideration the nature and sufficiency of the accommodation, the question shall be referred to the Excise Commissioner whose decision thereupon shall be final and binding on the brewer.

22. *Effect of breach of rules, etc.*—In case of any breach of these rules or of the conditions of the license either by the brewer or by any person in his employment, it shall be competent for the Deputy Commissioner to impose a fine not exceeding Rs. 50 for each such breach and for the Excise Commissioner to suspend or cancel the license or both.

23. *Prosecution not excused on grounds of fine, etc.*—The imposition of a fine or the suspension or cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which he may commit against the provisions of the Mysore Excise Act, 1901 or other law for the time being in force. If, on such prosecution before a magistrate, a brewer be convicted, it shall be lawful for the Excise Commissioner to declare his license forfeited.

24. *Brewer to be bound by all additional rules.*—Brewers shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing excise law or under any law which may hereafter be enacted and by all special orders issued by the Excise Commissioner with regard to individual breweries and shall cause all persons employed by them in their breweries to obey all such rules.

25. *Appeals.*—(1) Except as otherwise provided, an appeal shall lie—

(*a*) to the Deputy Commissioner from any order or proceedings taken under these rules by the Inspecting Officer;

(*b*) to the Excise Commissioner from any order passed or proceedings taken or any appellate order passed by the Deputy Commissioner.

(2) (*a*) Such appeal shall be preferred within one month from the date of the order or proceeding appealed against;

(*b*) the decision of the Excise Commissioner on any such appeal shall be final.

J. B. MALLARADHYA, *Addl. Secy.*

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